



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 14, 2018

Zane Rowe
Chief Financial Officer
VMWare, Inc.
3401 Hillview Avenue
Palo Alto, VA 94304

Re: VMWare, Inc.
Form 10-K for Fiscal Period Ended February 2, 2018
Filed March 29, 2018
Form 10-Q for Quarterly Period Ended May 4, 2018
Filed August 22, 2018
File No. 001-33622

Dear Mr. Rowe:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Information Technologies
and Services